



## ACCOUNTING

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Accounting youth apprentices learn skills in bookkeeping and accounting functions.

**Length of Apprenticeship:** One or two years

## OCCUPATIONAL COMPETENCIES

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Youth apprentices work with a job site mentor to demonstrate the following competencies.

Year 1: Youth apprentices must complete a **total of 10** competencies. **Nine** must be from the list below. If necessary, employers can substitute **1** competency with another occupationally appropriate skill. Those skills should be added to the competency list for assessment.

Year 2: Youth apprentices must complete a **total of 12** competencies. **Eleven** must be from the list below. If necessary, employers can substitute **1** competency with another occupationally appropriate skill. Those skills should be added to the competency list for assessment.

| YEAR 1 Competencies                             | YEAR 2 Competencies  |
|---|--|
| 1. Maintain accounts                            | 1. Complete monthly closing procedures                         |
| 2. Store financial records                      | 2. Process customer invoices and receipts                      |
| 3. Assist to process checks                     | 3. Process receiving document                                  |
| 4. Process journal entries                      | 4. Assist to process payment authorization                     |
| 5. Post journal entries                         | 5. Process credit memorandum                                   |
| 6. Balance accounts after recording transaction | 6. Record inventory usage                                      |
| 7. Assist to prepare adjusting/closing entries  | 7. Assist to inventory merchandise or materials                |
| 8. Prepare deposit                              | 8. Assist to process results of inventory                      |
| 9. Assist to maintain fixed asset records       | 9. Process inventory adjustments                               |
| 10. Apply accounting principles and processes   | 10. Assist to cost account a new or revised product or service |
|   | 11. Assist to audit monthly procedures                         |
|   | 12. Assist to process budget reports                           |

## POST-SECONDARY PATHWAY OPPORTUNITIES

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There are several post-secondary pathway opportunities in this area. The following is a partial list.

- Banking and Financial Services